RECORDATION NO. 25249 FLED

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, NW
SUITE 301

Washington, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordisw@aol com

SEP 05 107 -9 59 AN

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

September 5, 2007

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease and Lien, dated as of August 31, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 25249.

The names and addresses of the parties to the enclosed document are:

Assignor: Infinity Rail, LLC (successor in interest to

Railcar, Ltd.)

1355 Peachtree Street, Suite 750

Atlanta, GA 30309

Assignee: ATEL Capital Equipment Fund X, LLC

600 California Street, 6th Floor San Francisco, CA 94108 Mr. Vernon A. Williams September 5, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

100 open top hopper cars: MACX 3100 – MACX 3099 (previously marked PRSX 2000 - PRSX 2099).

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease and Lien.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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## MEMORANDUM OF ASSIGNMENT OF LEASE AND LIEN

THIS MEMORANDUM OF ASSIGNMENT OF LEASE AND LIEN (this "Assignment") is made and entered into as of August 31, 2007, by and between INFINITY RAIL, LLC ("Assignor") and ATEL CAPITAL EQUIPMENT FUND X, LLC, a limited liability company ("Assignee").

Assignor, as successor in interest to Railcar, Ltd. acting as agent for Progress Rail Services Corporation (Assignor having become the lessor party on July 2, 2004 by assignment from Progress Rail Services Corporation, the original lessor party) as lessor, and MARTIN MARIETTA MATERIALS, INC. acting through its division MARTIN MARIETTA AGGREGATES, as lessee ("Lessee"), have heretoforc entered into the lease consisting of the following documents: (i) Exhibit A-3 dated as of May 19, 2000 (that being the date of execution by the last party to sign) (the "Schedule") which Schedule incorporates the terms and provisions of that certain Lease Agreement dated as of July 15, 1997 between the same parties (the "Master Lease Agreement"), as amended by (ii) the Amendment to Lease dated as of April 11, 2006 between Infinity Rail, I.L.C, as successor lessor, and Martin Marietta Materials, Inc. acting through its division Martin Marietta Aggregates, as lessee (all of the foregoing with all other exhibits, schedules, amendments, addenda, supplements, instruments, guaranties, and other agreements related thereto, hereinafter referred to as the "Lease") pertaining to the railcars described in the Lease (the "Cars"). A Memorandum of Lease with respect to the Lease between original lessor party Railcar, Ltd. acting as agent for Progress Rail Services Corporation and Lessee was filed on October 21, 2006 under Recordation Number No. 25249 and the Memorandum of Assignment, assigning the Lease from original lessor party to Assignor was filed on July 13, 2005 under Recordation Number 25066, both said filings being filed with the Surface Transportation Board pursuant to 49 U.S.C. § 11301.

Assignor and Assignee entered into a Purchase Agreement and Assignment and Assumption Agreement both dated as of August 31, 2007, pursuant to which Assignor assigned to Assignee all right, title and interest in, to and under the Lease, and sold and conveyed conditional title to Assignee in and to the Cars described therein subject to the terms and conditions of said Agreements.

Concurrently therewith, Assignor granted to Assignee a lien on the Cars subject to the terms and conditions of the Purchase Agreement, upon satisfaction of which, the lien of the Cars will be extinguished.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written.

ASSIGNOR:

INFINITY RAIL, LLC

By: Infinity Asset Management, LLC, as Manager

Namer

Title Vice President

ASSIGNEE:

ATEL CAPITAL EQUIPMENT FUND X, LLC

By: ATEL Financial Services, LLC, its Manager By. ATEL Leasing Corporation, its Manager

By Name

Vasco H. Morals

Title Senior Vice President & Secretary

ATEL LEGAL DEPARTMENT APPROVED AS TO FORM

STATE OF GEORGIA	)
COUNTY OF Fulton	) SS:

Before me, a Notary Public, in and for said county and state, personally appeared Jeffrey E. Edelman, the Vice President of Infinity Asset Management, LLC, Manager of Infinity Rail, LLC, a Georgia limited liability, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said company and by authority of its board of managers on behalf of the company and that the same is the free act and deed of said officer and said company.

In Testimony Whereof, I have hereunto set my hand and official seal at Fution Co. Georgia, this 5th day of August, 2007.

Notary Public

My commission expires:

Notary Public, DeKaib County, Georg a My Commission Expires Aug. 2, 2009

STATE OF California	)
COUNTY OF San Francisco	) SS:
subscribed to this instrument and acl	e me, the undersigned Notary Public, personally appeared, personally known to me to be the person whose name is knowledged to me that he executed the same on such day in his signature on the instrument the person, or the entity upon ecuted the instrument.
WITNESS my hand and official seal	l <b>.</b>
JUDITH J. MURIO Commission # 1446647 Notary Public - California San Francisco County My Comm. Expires Oct 21, 2007	Notary Public  My Commission expires: & Ut. 2114

(Notarial Seal)

EXHIBIT A to Specification No. 1
Reporting Marks and Numbers

Note: The cars' reporting marks and numbers are being changed from the "former" to the "new" marks/numbers. As of the date of this Specification No 1, not all of the cars have been thus remarked/numbered, and so in some

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## CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in	n the State of New York and the
District of Columbia, do hereby certify under penal	ty of perjury that I have compared the
attached copy with the original thereof and have for	ound the copy to be complete and
identical in all respects to the original document.	

Dated: 9 | 5 | 07.

Robert W. Alvord